IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 21ST JUNE 2007 / 31ST JYAISHTA 1929

WP(C).No. 19078 of 2007(U)

PETITIONER:

KINGS WAY RUBBER PRODUCTS PVT.LTD.
REP: EXECUTIVE DIRECTOR, CHINGAVANAM P.O.,
KOTTAYAM.

BY ADV. SMT.S.K.DEVI
SRI.M.RAJ MOHAN
SRI.SANTHOSH P.ABRAHAM
SRI.K.P.PRADEEP (PAYYANNUR)

RESPONDENTS:

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1. THE SALES TAX/COMMERCIAL TAX OFFICER
2ND CIRCLE DEPARTMENT OF COMMERCIAL TAXES,
KOTTAYAM.

2. THE DEPUTY COMMISSIONER (APPEALS)
DEPARTMENT OF COMMERCIAL TAXES, KOLLAM.

3. THE INSPECTING ASST.COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
KOTTAYAM.

BY ADV. SHRI.MOHAMMED RAFIQ, GOVERNEMNT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 21/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 19078 of 2007

Dated, this the 21st day of June, 2007

J U D G M E N T

Petitioner is challenging Exts.P7 & 8 orders, whereunder, Deputy Commissioner granted conditional stay against recovery of KGST and CST arrears for the year 2001-02, during pendency of appeals on payment of 50% of the balance tax. Having regard to the contentions raised, some modification is called for in the order. Accordingly, Exts.P7 & P8 are modified reducing payment to 1/3rd of the demand. Petitioner is granted time till 15/07/2007 to make the above payment. The appellate authority is directed to take up the appeals and dispose of the same within three months from the date of making payment as above. If payment is not made, entire arrears can be recovered during pendency of the appeals and in that case appeals will be taken up in the usual course.

This WP(C) is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg